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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT

Inventors:	Isao KAKUHARI, et al.	Docket No.:	29288.2700
Assignee:	MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.		
Serial No.:	09/964,191	Confirmation No.:	1298
Filing Date:	September 26, 2001	Examiner:	Daniel R. Sellers
TITLE:	SIGNAL PROCESSING DEVICE AND RECORDING MEDIUM	Art Unit:	2615

AMENDMENT AND REPLY

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

In reply to the final Office Action dated January 25, 2007, of which this Reply is filed within three-months, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.